

**FORM INS-2****Due 01/31/07**

**MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX
January, 2007**
Instructions and worksheet are on the reverse side.



Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment(see instructions on back) \$ _____, _____, _____ **.00**

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

*Must be signed by the President, Treasurer, Secretary, Chief
Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.



Make check payable to :

Treasurer, State of Maine

Send return with check to:

Maine Revenue Services, P.O.Box 9120

Augusta, ME 04332-9120

**FORM INS-2****Due 02/28/07**

**MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX
February, 2007**
Instructions and worksheet are on the reverse side.



Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment(see instructions on back) \$ _____, _____, _____ **.00**

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

*Must be signed by the President, Treasurer, Secretary, Chief
Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.



Make check payable to :

Treasurer, State of Maine

Send return with check to:

Maine Revenue Services, P.O.Box 9120

Augusta, ME 04332-9120

**FORM INS-2****Due 04/02/07**

**MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX
March, 2007**
Instructions and worksheet are on the reverse side.



Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment(see instructions on back) \$ _____, _____, _____ **.00**

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

*Must be signed by the President, Treasurer, Secretary, Chief
Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.



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INSTRUCTIONS

Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay **1.4%** of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year. \$ _____, _____, _____.

.00

Interest & Penalty. Beginning January 1, 2007, the interest rate is 12% per annum, compounded monthly.

The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty becomes 100% of the tax otherwise due.

The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

FORM INS-5

Estimated payments for the 2007 Fire Investigation and Prevention Tax must be reconciled on the 2007 Maine Form INS-5 due March 17, 2008. Any final amount due must be paid with the return.

Statutory References. This return is made in compliance with 36 M.R.S.A. § 2521-A and 25 M.R.S.A. § 2399.

INSTRUCTIONS

Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay **1.4%** of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year. \$ _____, _____, _____.

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Statutory References. This return is made in compliance with 36 M.R.S.A. § 2521-A and 25 M.R.S.A. § 2399.

**FORM INS-2****Due 04/30/07****MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX****April, 2007****Instructions and worksheet are on the reverse side.**

0731000

Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment

(see instructions on back) \$ _____ .00

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

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Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

Make check payable to :

Treasurer, State of Maine

Send return with check to:

Maine Revenue Services, P.O.Box 9120

Augusta, ME 04332-9120

**FORM INS-2****Due 05/31/07****MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX****May, 2007****Instructions and worksheet are on the reverse side.**

0731000

Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment

(see instructions on back) \$ _____ .00

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

*Must be signed by the President, Treasurer, Secretary, Chief
Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

Make check payable to :

Treasurer, State of Maine

Send return with check to:

Maine Revenue Services, P.O.Box 9120

Augusta, ME 04332-9120

**FORM INS-2****Due 07/02/07****MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX****June, 2007****Instructions and worksheet are on the reverse side.**

0731000

Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment

(see instructions on back) \$ _____ .00

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

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Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

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Augusta, ME 04332-9120

INSTRUCTIONS

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Interest & Penalty. Beginning January 1, 2007, the interest rate is 12% per annum, compounded monthly.

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FORM INS-5

Estimated payments for the 2007 Fire Investigation and Prevention Tax must be reconciled on the 2007 Maine Form INS-5 due March 17, 2008. Any final amount due must be paid with the return..

Statutory References. This return is made in compliance with 36 M.R.S.A. § 2521-A and 25 M.R.S.A. § 2399.

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Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay **1.4%** of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year. \$ _____, _____, _____.00

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Statutory References. This return is made in compliance with 36 M.R.S.A. § 2521-A and 25 M.R.S.A. § 2399.

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FORM INS-5

Estimated payments for the 2007 Fire Investigation and Prevention Tax must be reconciled on the 2007 Maine Form INS-5 due March 17, 2008. Any final amount due must be paid with the return..

Statutory References. This return is made in compliance with 36 M.R.S.A. § 2521-A and 25 M.R.S.A. § 2399.

**FORM INS-2****Due 07/31/07****MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX****July, 2007****Instructions and worksheet are on the reverse side.*****0731000***

Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment

(see instructions on back) \$ _____ .00

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

*Must be signed by the President, Treasurer, Secretary, Chief
Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

Make check payable to :

Treasurer, State of Maine

Send return with check to:

Maine Revenue Services, P.O.Box 9120

Augusta, ME 04332-9120

**FORM INS-2****Due 08/31/07****MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX****August, 2007****Instructions and worksheet are on the reverse side.*****0731000***

Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment

(see instructions on back) \$ _____ .00

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

*Must be signed by the President, Treasurer, Secretary, Chief
Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

Make check payable to :

Treasurer, State of Maine

Send return with check to:

Maine Revenue Services, P.O.Box 9120

Augusta, ME 04332-9120

**FORM INS-2****Due 10/01/07****MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX****September, 2007****Instructions and worksheet are on the reverse side.*****0731000***

Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment

(see instructions on back) \$ _____ .00

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

*Must be signed by the President, Treasurer, Secretary, Chief
Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.

Make check payable to :

Treasurer, State of Maine

Send return with check to:

Maine Revenue Services, P.O.Box 9120

Augusta, ME 04332-9120

INSTRUCTIONS

Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay **1.4%** of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year. \$ _____, _____, _____.00

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FORM INS-5

Estimated payments for the 2007 Fire Investigation and Prevention Tax must be reconciled on the 2007 Maine Form INS-5 due March 17, 2008. Any final amount due must be paid with the return..

Statutory References. This return is made in compliance with 36 M.R.S.A. § 2521-A and 25 M.R.S.A. § 2399.

INSTRUCTIONS

Estimated Payment. Every fire insurance company or association that does business or collects premiums or assessments in Maine is required by statute to pay **1.4%** of the gross direct premiums for fire risks written in Maine, less the amount of all direct return premiums and all dividends paid to policyholders on direct fire premiums. The tax must be paid on an estimated basis at the end of each month, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year. \$ _____, _____, _____.00

Interest & Penalty. Beginning January 1, 2007, the interest rate is 12% per annum, compounded monthly.

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FORM INS-5

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FORM INS-5

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Statutory References. This return is made in compliance with 36 M.R.S.A. § 2521-A and 25 M.R.S.A. § 2399.

**FORM INS-2****Due 10/31/07****MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX****October, 2007****Instructions and worksheet are on the reverse side.**

0731000

Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment

(see instructions on back) \$ _____ .00

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

*Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.



Make check payable to :

Treasurer, State of Maine

Send return with check to:

Maine Revenue Services, P.O.Box 9120

Augusta, ME 04332-9120

**FORM INS-2****Due 11/30/07****MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX****November, 2007****Instructions and worksheet are on the reverse side.**

0731000

Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment

(see instructions on back) \$ _____ .00

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

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Make check payable to :

Treasurer, State of Maine

Send return with check to:

Maine Revenue Services, P.O.Box 9120

Augusta, ME 04332-9120

**FORM INS-2****Due 12/31/07****MAINE ESTIMATED MONTHLY RETURN FOR
FIRE INVESTIGATION AND PREVENTION TAX****December, 2007****Instructions and worksheet are on the reverse side.**

0731000

Company _____

MRS Insurance Account Number _____

Address _____

Estimated Payment

(see instructions on back) \$ _____ .00

*Signature _____

PAYMENT MUST ACCOMPANY RETURN

Name/Title _____

Telephone _____

*Must be signed by the President, Treasurer, Secretary, Chief Accounting Officer, or Attorney-in-Fact of a Reciprocal Insurer.



Make check payable to :

Treasurer, State of Maine

Send return with check to:

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Augusta, ME 04332-9120

INSTRUCTIONS

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